



Senate Bill No. 202

Public Act No. 16-191

AN ACT CONCERNING VETERANS' PROPERTY TAXES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. Section 12-81f of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on and after October 1, 2016*):

(a) Any municipality, upon approval by its legislative body, may provide that any veteran entitled to an exemption from property tax in accordance with subdivision (19) of section 12-81 shall be entitled to an additional exemption, provided such veteran's qualifying income does not exceed (1) the applicable maximum amount as provided under section 12-81l, or (2) an amount established by the municipality, not exceeding the maximum amount under said section 12-81l by more than twenty-five thousand dollars. The exemption provided for under this subsection shall be applied to the assessed value of an eligible veteran's property and, at the option of the municipality, may be an amount up to [ten] twenty thousand dollars or an amount up to ten per cent of such assessed value.

(b) Any municipality, upon approval by its legislative body, may provide that any veteran entitled to an exemption from property tax in accordance with subdivision (20) of section 12-81 shall be entitled to an

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additional exemption, provided such veteran's qualifying income does not exceed (1) the applicable maximum amount as provided under section 12-81l, or (2) an amount established by the municipality, not exceeding the maximum amount under said section 12-81l by more than twenty-five thousand dollars. The exemption provided for under this subsection shall be applied to the assessed value of an eligible veteran's property and shall be an amount not less than three thousand dollars of such assessed value.

[(b)] (c) Any municipality, upon approval by its legislative body, may provide that any veteran's surviving spouse entitled to an exemption from property tax in accordance with subdivision (22) of section 12-81 shall be entitled to an additional exemption, provided such surviving spouse's qualifying income does not exceed (1) the maximum amount applicable to an unmarried person as provided under section 12-81l, or (2) an amount established by the municipality, not exceeding the maximum amount under said section 12-81l by more than twenty-five thousand dollars. The exemption provided for under this subsection shall be applied to the assessed value of an eligible surviving spouse's property and, at the municipality's option, may be in an amount up to [ten] twenty thousand dollars or in an amount up to ten per cent of such assessed value.

[(c)] (d) Any such veteran or spouse submitting a claim for such additional exemption shall be required to file an application on a form prepared for such purpose by the assessor, not later than the assessment date with respect to which such additional exemption is claimed, provided when an applicant has filed for such exemption and received approval for the first time, such applicant shall be required to file for such exemption biennially thereafter, subject to the provisions of subsection [(d)] (e) of this section. Each such application shall include a copy of such veteran's or spouse's federal income tax return, or in the event such a return is not filed such evidence related to

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income as may be required by the assessor, for the tax year of such veteran or spouse ending immediately prior to the assessment date with respect to which such additional exemption is claimed.

[(d)] (e) Any person who has submitted an application and been approved in any year for the additional exemption under subsection [(a) or (b)] (a), (b) or (c) of this section shall, in the year immediately following approval, be presumed to be qualified for such exemption. During the year immediately following such approval, the assessor shall notify, in writing, each person presumed to be qualified pursuant to this subsection. If any such person has qualifying income in excess of the maximum allowed under said subsection [(a) or (b)] (a), (b) or (c), such person shall notify the assessor on or before the next filing date for such exemption and shall be denied such exemption for the assessment year immediately following and for any subsequent year until such person has reapplied and again qualified for such exemption. Any person who fails to notify the assessor of such disqualification shall make payment to the municipality in the amount of property tax loss related to the exemption improperly taken.

Sec. 2. Section 12-146e of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016, and applicable to assessment years commencing on and after October 1, 2016*):

Notwithstanding the provisions of section 12-146, a municipality [may, upon approval by its legislative body or, in any town in which the legislative body is a town meeting, by the board of selectmen of such municipality, elect to] shall not charge or collect interest [for a period of one year] on any property tax or any installment or part thereof that is payable by any resident of the state who (1) is a member of the armed forces of the United States or of any state or of any reserve component thereof, (2) has been called to active service in the armed forces of the United States, and (3) (A) is serving outside the state on the final day that payment of such property tax or installment

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or part thereof is due, or (B) has been residing in the state for less than one year since returning from serving outside the state. Any interest waived pursuant to this section shall be reinstated if the member of the armed forces fails to pay the amount of any such delinquent property tax after residing in the state for at least one year after returning from serving outside the state.

Sec. 3. Sections 12-146c and 12-146d of the general statutes are repealed. (*Effective October 1, 2016*)

Approved June 7, 2016